

DEPARTMENT OF THE ARMY  
Missouri River Division, Corps of Engineers  
P.O. Box 103, Downtown Station  
Omaha, Nebraska 68101

MRD-R 37-1-1

MRDRM

MRD Regulation  
No. 37-1-1

1 May 1985

Financial Administration  
FINANCIAL MANAGEMENT RESPONSIBILITIES

1. Purpose. This regulation is to define responsibilities for financial management within the Missouri River Division.

2. Applicability. Applies to the Division and District Offices and to both civil and military funds.

3. References.

- a. AR 37-20 and OCE Supplement
- b. AR 5-2.
- c. ER 10-1-3.
- d. ER 11-1-22.
- e. ER 11-2-101.
- f. ER 11-2-240.
- g. ER 37-2-10.
- h. ER 37-345-10.
- i. MRD Regulation 10-1-3.

4. Definitions.

a. Program Director. The Division Commander and each District Commander in respect to that person's command program. A Deputy Program Director may be designated at the Division/District staff level to assist the Program Director in executing that person's responsibilities. The Deputy Division/District Commander or a high level staff official should be designated as Deputy Program Director.

b. Activity Director. Any staff officer in respect to that person's assigned responsibility for management of program activities and related resources.

c. Subactivity Manager. Any staff officer who performs a definable portion of an activity and who manages specific funds to accomplish such effort.

d. Project Coordinator. Any person designated by the Division/District Commander as responsible for coordinating a specific project or group of projects.

e. Administrative Control of Funds. Those controls established by the responsible individual to preclude the overobligation or overexpenditure of funds.

5. Policy. It is the policy within the Missouri River Division that:

a. Financial management responsibilities will be assigned for programs and activities within a program in accordance with Appendices A, Civil Works, and B. Military Program.

b. The Chief, Resource Management Office will be designated in writing as responsible for administrative control of funds.

6. Responsibilities.

a. Program directors are responsible, within the parameters of guidance provided, for the overall programming, budgeting, and execution of their command program. They are responsible for insuring that their command program is executed in an effective, efficient and timely manner within the fund resources provided and for establishing proper controls over funds provided to prevent statutory and/or administrative violations. They will insure that program execution involving contractual actions are proper and legal within procurement regulations.

b. Activity Directors are responsible for assisting the Program Director in execution of the program for those activities within their current organizational responsibilities. They are responsible for programming, budgeting and executing an assigned activity within the command program. They will insure that there is effective and efficient utilization of resources, that funds are used only for the purposes specified in the authorizing legislation/appropriation/directive, and that technical restrictions are not violated. They will establish necessary controls to insure that funds provided for their activity, including those assigned to Subactivity managers, are not exceeded. Activity Directors will provide guidance to Subactivity managers concerning funds available for accomplishment of their designated tasks.

c. Subactivity managers are responsible for programming, budgeting and executing, within the funding guidance provided, the specific tasks within a program activity. Subactivity managers will insure that funds are used only for the purposes specified in the authorizing legislation/appropriation/directive, and will establish necessary controls to insure that funds provided are not exceeded.

d. Activity Directors and subactivity managers will insure that all actions taken in programming, budgeting and execution of their program activities are fully coordinated with all appropriate staff elements.

e. The Program Development Office is responsible for:

(1) Serving as special assistant to the Division/District Commander and providing an overview of the total civil works program. Serves as the point of contact for all external elements concerning civil works programming.

(2) Assisting activity directors and subactivity managers in the preparation and, in coordination with Resource Management Office, the execution of the activity/subactivity and insuring proper coordination between activity directors and subactivity managers.

(3) Consolidating the total civil works budget documentation for submission to higher authority.

f. The Resource Management Office is responsible for:

(1) Establishing necessary controls to prevent overobligation and overexpenditure of funds.

(2) Providing assistance to activity directors/subactivity managers in the execution of their assigned responsibilities.

(3) Monitoring program execution by activity directors/subactivity managers to insure that the use of financial resources is within legal or administrative restrictions imposed by higher authority. The Resource Management Office will coordinate with Program Development Office on matters pertaining to the civil works program.

(4) Reviewing financial management practices of other functional areas to identify weaknesses in procedures and controls.

g. The Chief, Procurement and Supply Division, is responsible for providing assistance to activity directors/subactivity managers in the execution of contractual actions.

MRD-R 37-1-1  
1 May 85

h. The Division/District Counsel is responsible for insuring that all contractual actions are proper and legal within procurement regulations.

FOR THE COMMANDER:

/s/  
MARION L. CALDWELL, JR.  
Colonel, Corps of Engineers  
Deputy Commander

2 Appendices  
App A - Matrix for Financial Mgt  
Responsibilities, Civil  
Works  
App B - Matrix for Financial Mgt  
Responsibilities, Military  
Program

DISTRIBUTION:  
MRD - A  
MRORM - 40 cys  
MRKRM - 40 cys

**APPENDIX A**  
**MATRIX FOR FINANCIAL MANAGEMENT RESPONSIBILITIES**  
**CIVIL WORKS**

WFOH 37-1-1  
APP A  
1 May 85

PROGRAM/FUNDS (1)	PROGRAM DIRECTOR	DEPUTY PROG. DIR. (2)	SPEC. ADVISOR CIVIL WORKS	ACTIVITY DIRECTOR	SUB ACCT MGRS				RMO
					PLNG	ENGR	CONS	OPNS	RE
96x3121-DEM INVEST									
SUB CLASS 1B3-BASIN COM	DIV CDR	DEP DIV CDR	PDO	PLNG					X
SUB CLASS 1B4-TECH & ENG ASSIST.	DIST CDR	DEP DIST CDR	"	ENGR					X
SUB CLASS 250 (DIV FUNDS)-FPM	DIV CDR	DEP DIV CDR	"	PLNG					X
SUB CLASS 280-HYDRO STUDIES	DIST CDR	DEP DIST CDR	"	ENGR					X
ALL OTHER	"	"	"	PLNG U					X
96x3122-CONS GEN									
CATEGORY 100-AE & D	DIST CDR	DEP DIST CDR	PDO	ENGR	X				X
SUB CLASSES 516, 517, 518- LOCAL PROT PROGS	"	"	"	PLNG U		X	X		X
CLASS 710-RECR FAC	"	"	"	OPNS	X	X	X		X
ALL OTHER (INCL EPA REIMB)	"	"	"	ENGR	X		X		X
96x3123-D & M GEN									
SUB CLASS 211-SCHED RES OPNS	DIST CDR	DEP DIST CDR	PDO	ENGR					X
ALL OTHER	"	"	"	OPNS	X	X	X		X
*CATEGORY 500 NAT ENER PRE PROG	"	"	"	END		X	X	X	X
96x3124-GENERAL EXPENSE									
CLASS 120-DIV FUNDS & OTHER	DIV CDR	DEP DIV CDR	PDO	RMO					PERS
96x3125-FLOOD CONT & COAST EMER									
	DIST CDR	DEP DIST CDR	PDO	END		X	X	X	X
96x5125-MAINT & OPNS OF DAMS									
	DIST CDR	DEP DIST CDR	PDO	OPNS	X	X	X		X
96x4802-REIMB ORDERS									
	DIST CDR	DEP DIST CDR	PDO	RMO	X	X	X	X	X
									AS APPLIC
1- CATEGORY, CLASS & SUB CLASS PER ER 37-2-10.									
2- IF THERE ARE TWO DEPUTIES, DEPUTY FOR CW SHOULD BE DESIGNATED.									
3- IF PLANNING IS A BRANCH OF ENGR DIV, SHOULD BE ENGR DIV.									

APPENDIX B  
MATRIX FOR FINANCIAL MANAGEMENT RESPONSIBILITIES  
MILITARY PROGRAM

PROGRAM/FUNDS	PROGRAM DIRECTOR	DEPUTY PROG. DIR. (2)	SPEC. ADVISOR	ACTIVITY DIRECTOR	SUB ACT MGRS/COORDINATORS					RMO
					PLNG	ENGR	CONS	OPNS	RE	STAFF
57*3000-MCAF										
P313-DESIGN	DIST CDR	DEP DIST CDR		ENGR						X
P321-CONS	"	"		CONS		X			X	X
21*2050-MCA										
P6300-PLANNING	DIST CDR	DEP DIST CDR		ENGR						X
P6100-MAJ CONS	"	"		CONS		X			X	X
P6700-REIMB ORDERS	"	"		RMO		X	X		X	AS APPLIC
21*2006-MCAR										
P6651-ADV PLNG	DIST CDR	DEP DIST CDR		ENGR						X
P6611-MAJ CONS	"	"		CONS		X				X
21*2083-OMAR	DIST CDR	DEP DIST CDR		CONS						X
21*2085-OMANG	DIST CDR	DEP DIST CDR		RE						X
21*2000-OMA										
P728018-DIV FUNDS	DIV CDR	DEP DIV CDR		RMO						
ALL OTHER	DIST CDR	DEP DIST CDR		RMO		X			X	PERS OFF
21*7020-FH, ARMY										
P7645-ADV PLNG & DES	DIST CDR	DEP DIST CDR		ENGR						X
P7600-CONS	"	"		CONS		X				X
97A080-MAP	DIST CDR	DEP DIST CDR		RE						X
PROGRAM CODES PER AR 37-100										
IF THERE ARE TWO DEPUTIES, DEPUTY FOR MILITARY SHOULD BE DESIGNATED										
97*0810-DERP										
P770411-2, 4 TN DES & OTHER	DIST CDR	DEP DIST CDR		ENGR	X				X	X
P770430-CONST	DIST CDR	DEP DIST CDR		CONS		X				X